

**Unaudited Financial Statements**  
**for the Year Ended 31st August 2021**  
**for**  
**BOW STRADA TRADING LIMITED**

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**for the Year Ended 31st August 2021**

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**BOW STRADA TRADING LIMITED**

**Company Information**  
**for the Year Ended 31st August 2021**

**Directors:** J J Tuckey  
B J Tuckey  
M J Tuckey  
Mrs K L Nicolle

**Secretary:** Mrs N Tuckey

**Registered office:** 3 Redman Court  
Bell Street  
Princes Risborough  
Buckinghamshire  
HP27 0AA

**Registered number:** 02051559 (England and Wales)

**Accountants:** P J Clark & Co  
3 Redman Court  
Bell Street  
Princes Risborough  
Buckinghamshire  
HP27 0AA

**Bankers:** C Hoare & Co  
37 Fleet Street  
London  
EC4P 4DQ

**BOW STRADA TRADING LIMITED (REGISTERED NUMBER: 02051559)**

**Balance Sheet**  
**31st August 2021**

2020			2021	
£	£	Notes	£	£
	<b>FIXED ASSETS</b>			
1,556	Tangible assets	4		777
73,000	Investments	5		145,000
<u>150,000</u>	Investment property	6		<u>87,750</u>
224,556				<u>233,527</u>
	<b>CURRENT ASSETS</b>			
	Debtors	7	12,731	
14,045	Cash at bank		<u>143,237</u>	
<u>135,387</u>			155,968	
149,432				
	<b>CREDITORS</b>			
	Amounts falling due within one year	8	<u>12,754</u>	
<u>134,779</u>	<b>NET CURRENT ASSETS</b>			<u>143,214</u>
	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
359,335				376,741
	<b>PROVISIONS FOR LIABILITIES</b>	9		<u>27,124</u>
<u>23,561</u>	<b>NET ASSETS</b>			<u><u>349,617</u></u>
<u>335,774</u>				
	<b>CAPITAL AND RESERVES</b>			
55	Called up share capital	10		55
45	Capital redemption reserve	11		45
170,189	Fair value reserve	11		185,377
<u>165,485</u>	Retained earnings	11		<u>164,140</u>
<u>335,774</u>	<b>SHAREHOLDERS' FUNDS</b>			<u><u>349,617</u></u>

The notes form part of these financial statements

**Balance Sheet - continued**

**31st August 2021**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13th May 2022 and were signed on its behalf by:

M J Tuckey - Director

**Notes to the Financial Statements**  
**for the Year Ended 31st August 2021**

**1. STATUTORY INFORMATION**

Bow Strada Trading Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on cost and 20% on cost

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Depreciation is not charged on the investment property.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Investments**

Investments are shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Fair value reserve**

Undistributable profits arising on the revaluation of property and investments are shown in the profit and loss account and then transferred to the revaluation reserve.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st August 2021**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2020 - 4) .

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>Cost</b>	
At 1st September 2020 and 31st August 2021	<u>9,258</u>
<b>Depreciation</b>	
At 1st September 2020	7,702
Charge for year	<u>779</u>
At 31st August 2021	<u>8,481</u>
<b>Net book value</b>	
At 31st August 2021	<u>777</u>
At 31st August 2020	<u>1,556</u>

**5. FIXED ASSET INVESTMENTS**

	Other investments £
<b>Cost or valuation</b>	
At 1st September 2020	73,000
Revaluations	<u>72,000</u>
At 31st August 2021	<u>145,000</u>
<b>Net book value</b>	
At 31st August 2021	<u>145,000</u>
At 31st August 2020	<u>73,000</u>

Cost or valuation at 31st August 2021 is represented by:

	Other investments £
Valuation in 2021	132,849
Cost	<u>12,151</u>
	<u>145,000</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st August 2021**

**5. FIXED ASSET INVESTMENTS - continued**

If the investment had not been revalued it would have been included at the following historical cost:

	2021	2020
	£	£
Cost	<u>12,151</u>	<u>12,151</u>

The investment was valued on an open market basis on 31st August 2021 by the directors .

**6. INVESTMENT PROPERTY**

	Total £
<b>Fair value</b>	
At 1st September 2020	150,000
Disposals	(9,000)
Revaluations	<u>(53,250)</u>
At 31st August 2021	<u>87,750</u>
<b>Net book value</b>	
At 31st August 2021	<u>87,750</u>
At 31st August 2020	<u>150,000</u>

Fair value at 31st August 2021 is represented by:

	£
Valuation in 2021	79,650
Cost	<u>8,100</u>
	<u>87,750</u>

If the investment property had not been revalued it would have been included at the following historical cost:

	2021	2020
	£	£
Cost	<u>8,100</u>	<u>9,208</u>

The investment property was valued on an open market basis on 31st August 2021 by the directors .

The fair value of the property is considered to be accurate at the balance sheet date.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	6,189	3,499
Sundry debtors	3,069	3,047
VAT	140	1,316
Prepayments and accrued income	<u>3,333</u>	<u>6,183</u>
	<u>12,731</u>	<u>14,045</u>

**BOW STRADA TRADING LIMITED (REGISTERED NUMBER: 02051559)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st August 2021**

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	58	55
Social security and other taxes	1,157	994
Other creditors	-	3,467
Directors' current accounts	7,512	6,518
Sundry creditors and accruals	4,027	3,619
	<u>12,754</u>	<u>14,653</u>

9. **PROVISIONS FOR LIABILITIES**

	2021	2020
	£	£
Deferred tax	<u>27,124</u>	<u>23,561</u>
		Deferred tax
		£
Balance at 1st September 2020		23,561
Provision re revaluations		3,563
Balance at 31st August 2021		<u>27,124</u>

Provision has been made for the capital gains tax liability which would arise if the investments or property were sold at the revalued figures.

10. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2021	2020
Number:	Class:		£	£
55	Ordinary	1	<u>55</u>	<u>55</u>

11. **RESERVES**

	Totals	Retained earnings	Capital redemption reserve	Fair value reserve
	£	£	£	£
At 1st September 2020	335,719	165,485	45	170,189
Profit for the year	13,843	13,843	-	-
Unrealised revaluation transfer	-	(15,188)	-	15,188
At 31st August 2021	<u>349,562</u>	<u>164,140</u>	<u>45</u>	<u>185,377</u>

12. **ULTIMATE CONTROLLING PARTY**

The controlling party is M J Tuckey.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.